State of Florida



Jublic Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE:

September 18, 2017

TO:

Angela Charles, Commission Deputy Clerk II, Office of Commission Clerk

FROM:

Lynn M. Deamer, Chief of Auditing, Office of Auditing and Performance Analysis

RE:

Docket No.: 20170001-EI

Company Name: Florida Power & Light Company

Company Code: EI802

Audit Purpose: A3a: Hedging Activities

Audit Control No.: 2017-048-4-1

Volume 2 of the audit working papers are forwarded for confidential treatment pursuant to Rule 25-22.006, Florida Administrative Code. The audit report, and volume 1 of the work papers are public and held by the Bureau of Auditing. The audit exit conference was held September 15, 2017.

LMD/cmm

Attachments: Confidential Document Index

Confidential Binder(s) Listed Above

cc:

Bureau of Auditing (File copy)

COMMISSION

2017 SEP 18 PM 2: 12

Received By

Date

COMMISSIONERS: JULIE I. BROWN, CHAIRMAN ART GRAHAM RONALD A. BRISĖ DONALD J. POLMANN STATE OF FLORIDA



OFFICE OF
AUDITING & PERFORMANCE ANALYSIS
DALE MAILHOT
DIRECTOR
(850) 413-6854

Internet E-mail: contact@psc.state.fl.us

Aublic Service Commission

September 15, 2017

Ms. Mashinda Kazadi Regulatory Analyst Florida Power & Light Company 9250 West Flagler Street Attn: RAD/GO Miami, FL 33174

Re: Hedging Activities Audit; Docket 20170001-EI; ACN: 2017-048-4-1; Confidential Documents Returned to Company

Dear Ms. Kazadi:

We have completed our field work in the above referenced audit. Included with this letter are the documents provided by the Utility that we are not retaining as part of our audit work papers. Please sign this letter showing receipt of these materials and email this sheet to me at Mglover@psc.state.fl.us, as soon as possible.

Thank you for your assistance in this regard, and should you have any questions, please call me at (850) 413-6804.

Sincerely,

Marisa N. Glover

Regulatory Analyst Supervisor

MNG

Received by:	Signature:	
Date:	Title:	
Enclosures		
cc: File//Audit Work papers (1)		

List of Items Returned:

Florida Power & Light Company Hedging Activities Audit Docket 20170001-EI, Audit Control Number 2017-048-4-1

	D	Number of Pages	Document Request #
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1	FPL Derivative Settlements Reports from August 2016 to most recent.	CD #3	Hedging 1
2	FPL Derivative Settlements Reports from August 2016 to most recent.	CD #4	Hedging 1
3	Derivative Settlement Reports, Brokerage Fees, and PPS Support for June and July	CD #9	Hedging 1 Hedging 6 Hedging 8 Hedging 13
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5	Derivative Settlement Reports, Brokerage Fees, and PPS Support for June and July	CD#I1	Hedging 6 Hedging 8 Hedging 13
6	Unredacted copy of the Risk Management Plan for Fuel Procurement. FPL's Energy Marketing and Trading-Trading and Risk Management Procedures Manual and NextEra-Energy Trading and Risk Management Policy	CD #2	Hedging 3
7	Hedging Activity True-up Report filed on April 3, 2017 (January - December 2016)	CD#1	Hedging 4
8	List of all physical hedging transactions, Treatment of transaction costs and brokerage fees, Tolling Agreements, and hedging transactions with affiliate companies.	CD #2	Hedging 6
9	Organization chart for the hedging activities personnel, the names, titles, duties of the personnel, and any changes of personnel since the last audit.	CD #2	Hedging 7
10	Sarbanes Oxley 404 Compliance - Process Narrative	CD #2	Hedging 8
11	Planned Position Strategy (PPS) reports, including applicable revisions,	CD #2	Hedging 9
12	Hedging Program Position Schedule, and Rebalancing Activity Schedule.	CD #5	Hedging 9
13	Derivative Settlement Reports, Brokerage Fees, and PPS Support for June	CD#7	Hedging 9
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1 20	Confirmation Notices	CD #8	Hedging 15
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14 CDs 9 pages COMMISSIONERS: JULIE I. BROWN, CHAIRMAN ART GRAHAM RONALD A. BRISÉ DONALD J. POLMANN STATE OF FLORIDA



OFFICE OF
AUDITING & PERFORMANCE ANALYSIS
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(850) 413-6854

Hublic Service Commission

September 15, 2017

Ms. Mashinda Kazadi Regulatory Analyst Florida Power & Light Company 9250 West Flagler Street Attn: RAD/GO Miami, FL 33174

Re: Hedging Activities Audit; Docket 170001-EI; ACN: 2016-048-4-1; Courtesy Copy of Confidential Documents Provided to Company

Dear Ms. Kazadi:

We have completed our field work in the above referenced audit. Included with this letter are courtesy copies of the confidential audit work papers, which the Commission is maintaining in a Temporary Confidential Status with an index of the enclosed documents.

Please sign and date page two of this letter indicating that you have received these copies and email the sheet to me at Mglover@psc.state.fl.us, as soon as possible. The Utility must file a Request for Confidential Classification according to Rule 25-22.006, F.A.C. in order to maintain this confidentiality. This request must be filed with the Commission within twenty-one days from today or these work papers will become public documents.

Thank you for your assistance in this regard, and should you have any questions, please call me at (850) 413-6416.

Sincerely,

Marisa N. Glover

Regulatory Analyst Supervisor

MNG

Received by:	Signature:	
Date:	Title:	
Enclosures		
cc: File//Audit Work papers (1)		

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